

NAME: Mansfield University Supplemental Policies for the Pennsylvania State System of Higher Education Expenditures of Public Funds Guidelines, Standards, and Limits

ISSUING DEPARTMENT VP for Finance and Administration

ISSUED DATE: 03/12/2014

REVIEWED DATE:

APPROVING AUTHORITY: President



DATE REVISED:

DEFINITION OF POLICY/PROCEDURE

On August 31, 2010, Chancellor Cavanaugh approved *PASSHE Expenditures of Public Funds Guidelines, Standards, and Limits* as referenced by *PASSHE BOG Policy 2010-01-A: Expenditures of Public Funds*. This document requires PASSHE Universities to establish certain policies related to the use of public funds. The Mansfield University policies/procedures and supplementary information below comply with these requirements and correspond to the section numbers contained in the PASSHE guidelines which can be found at:

http://www.passhe.edu/inside/policies/Policies_Procedures_Standards/Expenditures%20of%20Public%20Funds,%20Guidelines,%20Standards,%20and%20Limits.pdf

PURPOSE

To provide supplemental policies as required by the *PASSHE Expenditures of Public Funds Guidelines, Standards, and Limits* and create awareness to the campus on the appropriate use of public funds.

SCOPE

This policy will apply to all expenditures whether purchased directly by Mansfield University or reimbursed to an employee.

FORMS

Justification/Approval for Food Purchases
Food and Beverage Request
Justification/Approval for Gift/Award/Promotional Purchases

RESPONSIBILITY

Vice President for Finance and Administration

SUPPLEMENTAL POLICIES

Mansfield University recognizes its responsibility to spend public funds in an appropriate manner. The following internal policies supplement, but do not supplant provisions in the PASSHE document.

When deciding whether it is appropriate to pay an expenditure not specifically addressed, PASSHE leadership must consider the spirit of the *PASSHE Expenditures of Public Funds Guidelines, Standards, and Limits* document and ensure that every expenditure is an appropriate use of public funds, directly for the advancement of the University's and/or PASSHE's mission. Even when authority is delegated, the university president is accountable and responsible for all university expenditures.

J. Expenditures for Food

In all circumstances, all employees must complete the **Justification & Approval for Food Purchases Form** <http://www2.mansfield.edu/controller/accounting/upload/Approval-for-Food-Purchases.pdf> and forward to the VP for Finance and Administration to request authorization for the purchase or reimbursement of food. After approval is received, food purchased from the dining hall will be made via the **Food and Beverage Request Form**. <http://www.mansfield.edu/student-affairs/food-beverage-request-form/index.cfm> . This form provides details to the dining hall on menus, setup, etc.

J.4. Staff Retreats, Workshops, and Training

All employees must obtain the appropriate approvals before using public funds for the provision of lunch and/or light refreshments for staff retreats and training/professional development workshops. Only events that span at least five hours and when it would be disruptive to the success of the event if employees disbursed for lunch or breaks will be approved. After the event, the approval form and actual participant information must be included with the payment request.

J.5. Overtime and Extraordinary Circumstances

In this section, the definition of "authorized officer" is a Cabinet member. When extraordinary circumstances occur and meals are provided, authorization is obtained using the **Justification & Approval for Food Purchases Form**. The names of the employee(s) receiving meals, and approval for the purchase must be attached to the invoice and forwarded to Accounts Payable to be used as justification for payment or reimbursement.

J.6. Meetings and Other Events with Students

a. To ensure that all students are treated consistently, meals and refreshments are permitted with public funds when provided to students in the conduct of carrying out an official university academic program or service **only** when it is necessary for and integral to the academic or student life program and open to all students involved with the program. Expenses related to other attendees, including employees, are limited to employees whose presence is legitimately required to achieve the purpose of the event. When requesting payment or reimbursement, approval received for the purchase, the names of students, employees and others to whom meals or refreshments were provided and the justification of the expenditure for the purchase, including how it was necessary and integral to the academic program or service, must be documented and attached to the request.

b. An employee's or official volunteer's expense of attending a formal dinner or official event honoring students is allowable when the employee's or volunteer's position justifies his/her attendance at the event; and the employee or volunteer is serving as an official representative of the university. The approval for the purchase and the justification for attendance must be documented on the request for reimbursement.

c. When serving as an official representative of the university, an employee may be reimbursed for the associated travel expenses of attending a student's funeral or visiting a student in the hospital (in accordance with BOG Policy 1986-07-A, Travel Expense Regulations). The approval for purchase in this instance would be through the travel process.

J.8. Employee Recognition Events

The **only** employee recognition events for which public funds can be used to purchase food are events for service recognition, retirements, and superior achievement, coordinated by the Human Resources Office. These events must be open to the employee's department or division or to the entire campus or the public; and, the dollar amount of the expenditure is modest, prudent and appropriate to the significance of the event. When requesting payment or reimbursement, the approval received for the purchase, and the names of employees and others to whom meals or refreshments were provided, must be documented and attached to the request.

K. Gifts and Awards

All employees must be treated consistently for any awards and all employees should be eligible. Any award to employees cannot be cash or cash equivalents. **Prior to** purchasing gifts, awards or promotional items, employees must complete the **Justification & Approval for Gift, Award and/or Promotional Purchases** <http://www2.mansfield.edu/controller/accounting/upload/Justification-form4.pdf> to receive approval from the Vice President of Finance & Administration.

K.3. Employee Awards

b. The University may use public funds to purchase certificate frames, plaques, university logo items or other noncash awards of no greater than \$100 to officially recognize an employee's retirement, years of service milestones, or superior achievement. Superior achievement awards are for extraordinary achievement beyond the scope of the specific employee responsibilities. Any award for superior performance must be part of a formal university-wide function. When requesting payment or reimbursement, the approval received for the purchase and the names of employees receiving the award must be documented and attached to the request.

M. Entertainment

All expenses for entertainment must receive **prior** approval from the Vice President of Finance and Administration.

Definitions and Implementation Requirements

A.3. Appropriate Use of Public Funds

The term minimal is defined as having a value of \$25 or less.

J.1. Light Refreshments

When the spending policy allows for the use of public funds to provide for "light refreshments", the dollar amount of the expenditure should be modest, prudent and appropriate to the significance of the event.

J.6.b. Official Volunteer – See Board of Governors Policy 1991-04-A Volunteerism

http://www.passhe.edu/inside/policies/BOG_Policies/Policy%201991-04-A.pdf